

**CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES**

| Component/Facility/Contractor | O&M and Corp. of Engineers Expense 1/ | Project Use Energy Cost 1/ | Total |
|--------------------------------------------------------------------|------------------------------------------------|----------------------------------|----------------|
| COSTS TO BE ALLOCATED | | | |
| <u>Storage</u> | | | |
| Auburn Access Corrective | 310.16 | | 310.16 |
| Sugar Pine Dam | 81.73 | | 81.73 |
| American River (0353) | 27,851.50 | | 27,851.50 |
| Black Butte Dam & Reservoir (0214) | 1b/ 893,403.83 | | 893,403.83 |
| Buchanan Reservoir (0214) | 328,581.77 | | 328,581.77 |
| Clear Creek Tunnel (0416) & (1910) | 24,098.93 | | 24,098.93 |
| Columbia-Mowry System (1785) | 1b/ 87,288.45 | | 87,288.45 |
| Delta Cross Channel (0863) | 107,795.46 | | 107,795.46 |
| Folsom Dam & Reservoir (0353) & (1910) | 612,037.03 | | 612,037.03 |
| Folsom Pipelines (0353) | 136,710.10 | | 136,710.10 |
| Folsom Pumping Plant (0353) & (1910) | 294,174.06 | 6,019.59 | 300,193.65 |
| Friant Dam & Reservoir (1785) & (1910) | 1,078,348.77 | 1,733.04 | 1,080,081.81 |
| Gianelli, WR Pumping-Generating Plant (0805) | 2,721,663.81 | 2,611,992.09 | 5,333,655.90 |
| Regenerating Credit | | (1,602,114.45) | (1,602,114.45) |
| San Felipe Unit | 2/ (38,511.54) | (36,959.69) | (75,471.23) |
| Hill, CA Whiskeytown Dam (0416) | 156,493.98 | | 156,493.98 |
| Hidden Reservoir (0214) | 136,458.54 | | 136,458.54 |
| New Melones Dam & Reservoir (0880) & (1910) | 65,436.20 | 329.30 | 65,765.50 |
| Nimbus Dam & Reservoir (0353 & 1910) | 122,704.36 | | 122,704.36 |
| Sacramento River (0725) | 329,234.52 | | 329,234.52 |
| San Joaquin River (1785) | 99,809.89 | | 99,809.89 |
| Shasta Dam & Reservoir (1741) & (1910) | 1,488,732.86 | | 1,488,732.86 |
| Coleman Fish Hatchery (1741) | 1,924,274.96 | 76,347.36 | 2,000,622.32 |
| Sisk, BF San Luis Dam & Reservoir (0805) | 3,766,527.53 | | 3,766,527.53 |
| Spring Creek Tunnel (0416) | 43.04 | | 43.04 |
| Spring Creek Debris Dam (0416) | | | |
| Tri-Dam Tulloch Dam & Reservoir (0880) | 33,599.88 | | 33,599.88 |
| Trinity Dam & Reservoir (0416) & (1910) | 72,669.95 | | 72,669.95 |
| Total Storage Costs To Be Allocated (Schedule B-5) | 14,469,819.77 | 1,057,347.25 | 15,527,167.02 |
| <u>Conveyance and Drainage</u> | | | |
| San Luis Drain | | | |
| Kesterson Reservoir (0805) | 4/ 141,501.10 | | 141,501.10 |
| Total Conveyance and Drainage Costs To Be Allocated (Schedule B-1) | 141,501.10 | | 141,501.10 |

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| Component/Facility/Contractor | O&M and Corp. of Engineers Expense 1/ | Project Use Energy Cost 1/ | Total |
|---------------------------------------------------------------------|------------------------------------------------|----------------------------------|----------------------|
| COSTS TO BE ALLOCATED | | | |
| Direct Costs (Pumping & Other) | | | |
| Contra Costa Canal (0863) | | | |
| Contra Costa PP - Power/Contra Costa WD | | | |
| Corning Canal (0725) | | | |
| Corning WD Canalside Relift - Power | | 22,213.08 | 22,213.08 |
| Proberta WD Canalside Relift - Power | | 2,505.25 | 2,505.25 |
| Cow Creek Unit (0725) | | | |
| Wintu-Cow Creek PP - Power/Bella Vista WD | | 52,878.86 | 52,878.86 |
| Cross Valley Canal: Dos Amigos PP (0805) & State Delta PP (0863) | 5/ | | |
| County of Fresno | | 10,520.36 | 10,520.36 |
| County of Tulare | | (75.69) | (75.69) |
| Hills Valley ID | | 19,526.99 | 19,526.99 |
| Kern-Tulare ID | | 158,362.16 | 158,362.16 |
| Lower Tule River ID - CVC | | 33,912.74 | 33,912.74 |
| Pixley ID | | 9,585.09 | 9,585.09 |
| Rag Gulch ID | | 57,699.77 | 57,699.77 |
| Tri-Valley ID | | 345.99 | 345.99 |
| Delta Mendota Canal (0805) San Luis WD Offset | | | |
| Friant-Kern Canal (1785) Lewis Creek Offset (includes PY Adj) | 32,077.73 | | 32,077.73 |
| San Felipe Unit (0805) | | | |
| San Benito County WD | | | |
| Gianelli, WR PGP | 2/ | 22,141.06 | 21,248.86 |
| Pacheco PP - Power | 3/ | | 63,412.01 |
| Santa Clara Valley WD | | | |
| Santa Clara WD - Offset | | (66,777.57) | (66,777.57) |
| Coyote PP - Power | | 23,475.34 | 23,475.34 |
| Gianelli, WR PGP | 2/ | 16,370.49 | 15,710.82 |
| Pacheco PP - Power | 3/ | | 46,885.10 |
| San Luis Canal - Fresno | | | |
| Westlands WD | | | |
| Pleasant Valley PP - Power and O&M (0805) | | 272,047.82 | 272,047.82 |
| San Luis Relift PP - Power/Pleasant Valley WD (0805) | | 22,492.14 | 22,492.14 |
| San Luis Relift PP - Power/Westlands WD (0805) | | 1,128,110.70 | 1,128,110.70 |
| Westlands PP (0805) | 142.33 | | 142.33 |
| Westlands WD - Offset (0805) | 102,063.05 | | 102,063.05 |
| San Luis Canal - Tracy | | | |
| Panoche WD Canalside Relift - Power (0805) | | 540.06 | 540.06 |
| San Luis WD Canalside Relift - Power (0805) | | 201,576.39 | 201,576.39 |
| San Luis WD Offset (0805) | | | |
| Tehama-Colusa Canal | | | |
| Colusa County WD Canalside Relift - Power (0725) | | 117,896.24 | 117,896.24 |
| Dunnigan WD Canalside Relift - Power (0725) | | 1,080.31 | 1,080.31 |
| Glenn Valley WD Canalside Relift - Power (0725) | | 670.00 | 670.00 |
| Kanawha WD Canalside Relift - Power (0725 & 0214) | | 13,625.72 | 13,625.72 |
| Orland-Artois WD Canalside Relift - Power (0725) | | 28,091.58 | 28,091.58 |
| Westside WD Canalside Relift - Power (0725) | | 10,072.93 | 10,072.93 |
| Total Direct Costs (Pumping & Other) To Be Allocated (Schedule B-1) | 106,017.08 | 2,334,410.63 | 2,440,427.71 |
| Subtotal | 14,717,337.95 | 3,391,757.88 | 18,109,095.83 |
| Water Marketing Allocated to all Contractors (Schedule B-4) | 1/ 16,779,122.84 | | 16,779,122.84 |
| Total Costs To Be Allocated | <u>31,496,460.79</u> | <u>3,391,757.88</u> | <u>34,888,218.67</u> |

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2005 IRRIGATION WATER RATES**

| <u>Component/Facility/Contractor</u> | <u>O&M and Corp. of Engineers Expense 1/</u> | <u>Project Use Energy Cost 1/</u> | <u>Total</u> |
|----------------------------------------------------|--------------------------------------------------------------|-------------------------------------------|----------------------|
| COSTS TO BE DIRECT BILLED | | | |
| <u>Conveyance (Direct Billed)</u> | | | |
| Arroyo Passajero (0805) | 117,182.10 | | 117,182.10 |
| Corning Canal (0725) | 8,779.29 | | 8,779.29 |
| Delta-Mendota Canal (0863) | 35,274.26 | | 35,274.26 |
| Friant-Kern Canal (1785) | 21,470.54 | | 21,470.54 |
| Little Panoche Creek Detention Dam (0805) | 624.96 | | 624.96 |
| Los Banos Creek Detention Dam (0805) | 1,678.69 | | 1,678.69 |
| Madera Canal (1785) | 143,996.72 | | 143,996.72 |
| O'Neill Forebay & Dam (0805) | 377,940.48 | | 377,940.48 |
| Red Bluff Diversion Dam (0725 & 1910) | 227,089.00 | | 227,089.00 |
| San Luis Canal (0805) | 230,625.94 | | 230,625.94 |
| San Luis Canal Turnouts (0805) | 514.83 | | 514.83 |
| Stony Creek CHO (0725) | 165,982.15 | | 165,982.15 |
| Tehama-Colusa Canal (0725) | 32,856.46 | | 32,856.46 |
| Total Conveyance Costs To Be Direct Billed | 1,364,015.42 | | 1,364,015.42 |
| <u>Conveyance Pumping</u> | | | |
| Corning Pumping Plant (0725) | 48,992.39 | | 48,992.39 |
| Dos Amigos Pumping Plant & Switchyard (0805) | 107.42 | 6/ 1,153,725.42 | 1,153,832.84 |
| O'Neill Pumping-Generating Plant (0805) | 1,422.13 | 753,033.69 | 754,455.82 |
| Regenerating Credit | | (64,513.20) | (64,513.20) |
| State Delta PP - In Lieu of Tracy (0863) | | 127,165.05 | 127,165.05 |
| Tracy Pumping Plant (0863) | | 5,450,638.84 | 5,450,638.84 |
| Tracy PP Switchyard (0863) | 1,021.77 | | 1,021.77 |
| Total Conveyance Pumping Costs To Be Direct Billed | 51,543.71 | 7,420,049.80 | 7,471,593.51 |
| <u>Direct Pumping</u> | | | |
| Contra Costa PP (Contra Costa WD) (0863) | | 9,488.66 | 9,488.66 |
| Total Direct Pumping Costs To Be Direct Billed | | 9,488.66 | 9,488.66 |
| Total Costs To Be Direct Billed | 1,415,559.13 | 7,429,538.46 | 8,845,097.59 |
| Grand Total | 32,912,019.92 | 10,821,296.34 | 43,733,316.26 |

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SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
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2005 IRRIGATION WATER RATES**

Footnotes

1/ Financial Statement Costs are taken from Schedules 19 & 25 of the 2002 CVP Consolidated Financial Statement (F/S). For certain facilities, the power costs have been isolated and shown under "Project Use Energy". FY 2002 O&M Expenses are as follows:

| | Joint Expense/ F/S Schedule 25 | Expenses Not in F/S Schedule 25 | Total Per F/S Schedule 19 | Other Adjs. to Expense | Total Expense/ Ratesetting | Direct Billed/ Ratesetting | Alloc. Expenses/ Ratesetting |
|-----------------------------------------------------|-----------------------------------|------------------------------------|------------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------|
| | | 1a/ | | 1b/ | | | |
| Storage | 14,157,444.72 | 1,175,981.17 | 15,333,425.89 | 193,741.13 | 15,527,167.02 | | 15,527,167.02 |
| Carriage | 10,005,010.17 | 3,466,550.63 | 13,471,560.80 | (2,186,035.49) | 11,285,525.30 | 8,845,097.59 | 2,440,427.71 |
| Water Marketing | 19,420,651.25 | 14,838.19 | 19,435,489.44 | (2,656,366.60) | 16,779,122.84 | | 16,779,122.84 |
| Kesterson Reservoir (G&A & Conveyance) | 0.00 | 111,740.78 | 111,740.78 | 29,760.32 | 141,501.10 | | 141,501.10 |
| Non-Reimbursable Expenses | 0.00 | 41,264,930.45 | 41,264,930.45 | (41,264,930.45) | 0.00 | | 0.00 |
| Operating Income - Return Funds to Reclamation Fund | 0.00 | (79,548.06) | (79,548.06) | 79,548.06 | 0.00 | | 0.00 |
| Financial Statement Balance | 43,583,106.13 | 45,954,493.16 | 89,537,599.29 | (45,804,283.03) | 43,733,316.26 | 8,845,097.59 | 34,888,218.67 |

1a/ Detail of Financial Statement expenses or credits in Schedule 19 but not in Schedule 25:

| | | <u>Carriage</u> | <u>Water Marketing</u> |
|-------------------------------------|--------------|-----------------------------------------------|----------------------------------|
| <u>Storage</u> | | Kesterson Reservoir (0805) | Facility Exams (0214) |
| Hidden & Buchanan Reservoirs (0214) | 1,175,981.17 | Corning Canal & Pumping Plant (0725) | Joint Exp. PYA corr (0725) |
| | | Canalside Relifts (0214, 0725 & 0805) | Joint Exp. PYA corr (0863) |
| <u>General & Administrative</u> | | SLDMWA Unidentified Offsets (0805) | Joint Exp. PYA corr (0921) |
| Kesterson Reservoir (0805) | 111,740.78 | Friant WA Offsets (Lewis Creek) (1785) | Total |
| | | Dos Amigos PP PY Adj (0805) | |
| | | State of CA (State Delta PP) (imputed) (0863) | <u>Non-Reimbursable Expenses</u> |
| | | Madera Canal (1785) | Sumner-Peck Imputed Costs |
| | | Total | 41,264,930.45 |
| | | | <u>Operating Income</u> |
| | | | Return to Reclamation Fund |
| | | | (79,548.06) |

1b/ Detail of Ratesetting O&M Expense Adjustments to Reconcile with F/S Schedule 19:

| | | |
|-----------------------------------------------------------------------------------|-----------------|-----------------|
| Storage: | | |
| Black Butte (0214) moved from Water Marketing | 2,395,771.29 | |
| Black Butte (0214) correction to PY adj FFS input error | (1,502,367.46) | |
| Buchanan & Hidden Reservoirs corrections to PY adj FFS input errors | (710,940.86) | |
| Gianelli WR PGP costs moved to Carriage | (75,471.23) | |
| Columbia-Mowry System (1785) moved from Water Marketing | 87,288.45 | |
| Friant D & R (1910) Drum Gates PY adj capitalized | (539.06) | 193,741.13 |
| Carriage: | | |
| Gianelli WR PGP costs moved from Storage | 75,471.23 | |
| Dos Amigos PP PY Adj included in ratesetting in PY | 387.42 | |
| Dos Amigos PP CY Adj to F/S (from M&I to IRR) (0805) | 1,126.36 | |
| SLDMWA Offsets (0805) (Transferred to M&I) | (610,083.04) | |
| SLDMWA Offsets (0805) (Other Costs not allocated) | 554.26 | |
| SLDMWA Offset adjustment to FY 2002 allocation | (149,211.85) | |
| Trinity PP & Intake included as CFO adj in 2001 in error (0863) | 198,361.71 | |
| Correction to 2002 Friant WA Offsets (1785) (Costs to be allocated) | 4,925.73 | |
| Correction to 2003 Friant WA Offsets (City of Fresno costs to M&I) | (1,677,807.00) | |
| Kesterson Reservoir (0805) moved to G&A & Conveyance | (29,760.32) | (2,186,035.49) |
| Water Marketing: | | |
| Black Butte O&M (0214) moved to Storage | (2,395,771.29) | |
| Trinity Water Quality Monitoring (0416) Adj for 1999 - 2002 | 606,139.17 | |
| Banks Pumping Plant Adjustment (FY 1999 - FY 2002) | 243,847.53 | |
| Sac. Riv Div (0725) - CFO Prior Year Adj. (Correction to Project) | (118,163.25) | |
| Delta Div (0863) - CFO Prior Year Adj. (Correction to Project) | (106,113.83) | |
| San Felipe Div (0921) - CFO Prior Year Adj. (Correction to Project) | 224,277.08 | |
| Delta Div (0863) - CFO Prior Year Adj. not backed out in FY 2002 | (106,113.83) | |
| San Felipe Div (0921) - CFO Prior Year Adj. not backed out in FY 2002 | 224,277.08 | |
| Columbia-Mowry System (1785) moved to Storage | (87,288.45) | |
| Non-Permanent Contractor Revenues | (1,141,456.81) | (2,656,366.60) |
| (General & Administrative) & Conveyance (includes San Luis Drain): | | |
| Kesterson Reservoir from Carriage | 29,760.32 | 29,760.32 |
| Non-Reimbursable Expenses: | | |
| Sumner-Peck Imputed Costs | (41,264,930.45) | (41,264,930.45) |
| Operating Income: | | |
| Return Funds to Reclamation Fund | 79,548.06 | 79,548.06 |
| Total Ratesetting O&M Expense Adjustments | | (45,804,283.03) |

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2/ Determination of FY 2003 Gianelli, WR Pump Generator "Storage" costs allocated to the San Felipe Unit are as follows:

| | San Felipe Unit (Storage) | | | All Other Storage Contractors | Total |
|-------------------------------|---------------------------|-------------------------------------------------------------|-------------|-------------------------------------|-----------|
| | Total | Direct Pumping Applicable To Gianelli, WR Pump Generator | | | |
| | | San Benito | Santa Clara | | |
| 2003 Storage Deliveries (A/F) | 39,548 | 22,737 | 16,811 | 2,756,180 | 2,795,728 |
| Ratios | 0.01415 | 0.57492 | 0.42508 | 0.98585 | 1.00000 |

Allocated Gianelli, WR Pump Generator Costs (Excludes Regeneration Credit) - 2003:

| | | | | | |
|-----------------------|-----------|-----------|-----------|--------------|--------------|
| Direct Costs | 38,511.54 | 22,141.06 | 16,370.49 | 2,683,152.27 | 2,721,663.81 |
| Project Use Costs | 36,959.69 | 21,248.86 | 15,710.82 | 2,575,032.41 | 2,611,992.09 |
| Total Allocated Costs | 75,471.23 | 43,389.92 | 32,081.31 | 5,258,184.67 | 5,333,655.90 |

3/ Allocation of Pacheco Pumping Plant costs - Allocation is based on same water delivery ratios as shown in 2/ above.

| Total | San Benito | Santa Clara |
|--------------|-------------------|--------------------|
| 110,297.11 | 63,412.01 | 46,885.10 |

Note: Storage Expense Allocation

(The following calculations are provided for use on Schedule of CVP Allocated Irrigation Storage Expense)

| | San Felipe Unit | | All Other Contractors | Total |
|----------------------------------------------------------|--------------------------------------|------------------------------------------------|----------------------------------|----------------|
| | Other Storage Expense | Direct Pumping Gianelli, WR PGP | | |
| Allocated Gianelli, WR PGP Costs: | | | | |
| Direct Costs (see Footnote 2/) | | 38,511.54 | 2,683,152.27 | 2,721,663.81 |
| PUE Costs/Excludes Regenerating Credit (see Page 1 of 9) | | 36,959.69 | 2,575,032.41 | 2,611,992.09 |
| Regeneration Credit | | | (1,602,114.45) | (1,602,114.45) |
| Less: Gianelli, WR PGP Costs Allocated to Direct Pumping | | 75,471.23 | | (75,471.23) |
| Subtotal | | | | 3,656,070.23 |
| Allocated Other Storage O&M Expense | 167,976.02 | | 11,703,120.77 | 11,871,096.79 |
| Total Allocable Storage Expense | 167,976.02 | | 15,359,191.00 | 15,527,167.02 |

4/ Kesterson Reservoir Cleanup Program costs have been charged to Westlands WD through the contractor accountings and will not be direct billed, per agreement with the water district.

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5/ Deliveries are based on information provided by the Central Valley Operations Office. Costs are based on the project use energy allocation process and are provided by MP-3400 and MP-3600. These costs are considered Direct Pumping for the Cross Valley Contractors.

5a/

| Cross Valley Canal - Contractor Accounting State Delta Pumping Plant | | | | | | |
|-------------------------------------------------------------------------|------------|----------------------------------|------------|-------------------------|-----------------------------------|------------|
| Contractors | Deliveries | 2003 PUE Costs Estimate Ratio | PUE | State Delta PP Total | Dos Amigos PP (From 5b/ Below) | Total |
| County of Fresno | 1,946 | 0.03629 | 7,657.25 | 7,657.25 | 2,863.10 | 10,520.36 |
| County of Tulare | (14) | (0.00026) | (55.09) | (55.09) | (20.60) | (75.69) |
| Hills Valley ID | 3,612 | 0.06736 | 14,212.74 | 14,212.74 | 5,314.25 | 19,526.99 |
| Kern-Tulare WD | 29,293 | 0.54631 | 115,264.09 | 115,264.09 | 43,098.07 | 158,362.16 |
| Lower Tule River ID | 6,273 | 0.11699 | 24,683.43 | 24,683.43 | 9,229.31 | 33,912.74 |
| Pixley ID | 1,773 | 0.03307 | 6,976.52 | 6,976.52 | 2,608.57 | 9,585.09 |
| Rag Gulch WD | 10,673 | 0.19905 | 41,996.85 | 41,996.85 | 15,702.92 | 57,699.77 |
| Tri-Valley WD | 64 | 0.00119 | 251.83 | 251.83 | 94.16 | 345.99 |
| Total | 53,620 | 1.00000 | 210,987.62 | 210,987.62 | 78,889.79 | 289,877.41 |

5b/

| Cross Valley Canal - Contractor Accounting Dos Amigos Pumping Plant | | | | |
|------------------------------------------------------------------------|------------|----------------------------------|-----------|------------------------|
| Contractors | Deliveries | 2003 PUE Costs Estimate Ratio | PUE | Dos Amigos PP Total |
| County of Fresno | 1,946 | 0.03629 | 2,863.10 | 2,863.10 |
| County of Tulare | (14) | (0.00026) | (20.60) | (20.60) |
| Hills Valley ID | 3,612 | 0.06736 | 5,314.25 | 5,314.25 |
| Kern-Tulare WD | 29,293 | 0.54631 | 43,098.07 | 43,098.07 |
| Lower Tule River ID | 6,273 | 0.11699 | 9,229.31 | 9,229.31 |
| Pixley ID | 1,773 | 0.03307 | 2,608.57 | 2,608.57 |
| Rag Gulch WD | 10,673 | 0.19905 | 15,702.92 | 15,702.92 |
| Tri-Valley WD | 64 | 0.00119 | 94.16 | 94.16 |
| Total | 53,620 | 1.00000 | 78,889.79 | 78,889.79 |

6/ Direct Billings

| | State Delta PP Direct Billed | Dos Amigos PP Direct Billings | Total |
|------------------------------|---------------------------------|----------------------------------|--------------|
| | 2003 PUE Estimate | 2003 PUE Estimate | |
| In Lieu of Tracy Contractors | 127,165.05 | | 127,165.05 |
| Other - Dos Amigos PP | | 1,153,725.42 | 1,153,725.42 |
| Total | 127,165.05 | 1,153,725.42 | 1,280,890.47 |

7/ These costs include the following PY adjustments:

Carriage

San Luis Unit (O'Neill Dam - 0805981A) - In 1995 San Luis costs were transferred from 02149810 to 08059810 (Los Banos SOD MOD). They should have been transferred to 0805981A.

402,167.85

Sources:

2003 CVP Financial Statement
2003 Water Revenues WAT/FFS Reconciliation
Schedule B-2

CENTRAL VALLEY PROJECT
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2005 IRRIGATION WATER RATES

| | | | |
|----------------------------------------------------------------------------------------------------|----|----------------|---------------------|
| 8/ RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/03 | | | |
| IRR Revenue per B-2 Schedule (w/o VPs) | | | 51,133,094.10 |
| CY Revenue adjs recorded in 2003 accounting but not in CY FFS (will be recorded in FFS in 2004) | a/ | | (3,516,158.95) |
| PY Revenue adjs recorded in the 2003 accounting but not in CY FFS: (in 2004 FFS or PY FFS) | b/ | | (76,113.48) |
| PY Revenue adjs in FY 2003 FFS but recorded in PY accounting: | c/ | | 145,207.84 |
| FY 2003 WAT recon adjs: | | | |
| FY 2002 WDR difference included in FY 2002 B-2 | d/ | 680,440.57 | |
| PY adjs included in FY 2002 B-2 as CY adjs | e/ | (547,001.96) | 133,438.61 |
| CY Voluntary Payments recorded in FFS and Ratesetting in the CY | f/ | | 12,499,378.82 |
| PY Voluntary Payments (VP's) recorded in 2003 FFS, but recorded in Ratesetting in PY: | | | |
| 30-day window (2002 B-3A) | g/ | 880,034.06 | |
| Clear Creek CSD VP (recorded to advance acct in error - will be corrected in 2004 FFS) | | (1,856.77) | |
| James ID (FY 2001 VP in 2002 Acctg) | | 673.18 | |
| San Luis WD (Correction to duplicate 2002 VP) | | (3,067,985.65) | |
| Plain View WD refund of VP overpayment | | (29,651.87) | (2,218,787.05) |
| CY Voluntary Payments (other than 0214) recorded in 2003 FFS (not included in B-2) | | | 69,560.86 |
| Corrections to Bills (Other Revenue not included in B-2) | | | (1,306.20) |
| Contract Admin Fees (CY & PY not included in B-2) | | | (12,511.00) |
| Non-Compliance; Land Violation; & Permit Fees (not included in B-2) | | | (587.92) |
| Operating Income - Return Funds to Reclamation Fund (not included in B-2) | | | (79,548.06) |
| Conveyance - Operating Income (TCC Authority) (not included in B-2) | | | 23,617.40 |
| Conveyance - Operating Income (SLDM Authority) (not included in B-2) | | | <u>6,141,228.06</u> |
| IRR Revenue per F/S (Sch 18) | | | 64,240,513.03 |

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

RECONCILIATION OF RECONSTRUCTED EXCESS OF INCOME OVER EXPENSE TO FINANCIAL STATEMENT AT 9/30/2002

| | | |
|--------------------------------------------------------------------------------------------------------------|----------------------|-----------------|
| Reconstructed Excess of Revenues Over Expenses at 9/30/2001 per Financial Statement, Schedule 12 | | 92,325,955.09 |
| Irrigation Revenues per Financial Statement, Schedule 18 (see Footnote 1a/) | 64,240,513.03 | |
| FY 2003 Activity per Ratesetting (Includes Cost to be Directly Billed): O&M Expense | 43,733,316.26 | |
| Other Adjustments to Expense 1b/ | 45,804,283.03 | |
| Total O&M Expense per Financial Statement, Schedule 19 | <u>89,537,599.29</u> | |
| Total Current Year Result per Financial Statement, Schedule 17 | | (25,297,086.26) |
| Equity Adjustment for FY 2002 Multipurpose Allocation for CFO Statements | | (190,942.04) |
| Operating Income - Return Funds to Reclamation Fund (not included in B-2) | | 86,045.84 |
| Storage Expense per Financial Statement, Schedule 26 | | |
| State of California: | | |
| Misc Projects (0214) | | |
| American River Div (0353) | | |
| Sac River Div (0725) | | |
| Shasta Division (1741) | | |
| CVP Repl, Add & Maint (1910) | | |
| Water Marketing Expense per Financial Statement, Schedule 26 | | |
| Cumulative Recorded Excess of Income Over Expense at End of Fiscal Year per Financial Statement, Schedule 12 | | 66,923,972.63 |

The reconciliation of reconstructed excess of income over expenses to water rates will be finalized at a later date.

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

RECONCILIATION OF INCOME TO FINANCIAL STATEMENT AT 9/30/2002

| | | | |
|----|------------------------------------------------------------------------------------|--------------|----------------------------------|
| a/ | CY Revenue adjs recorded in FY 2003 accounting but will be recorded in FFS in '04: | | |
| | Madera ID (6 AF+ 2 AF) @ \$10.66 | (2,072.72) | (2,072.72) Madera Canal |
| | San Benito County WD (4 AF @ \$72.20) + (1349 AF @ \$24.30) | 33,069.50 | |
| | Santa Clara Valley WD (-242 AF - 980 AF) @ \$28.06 | (34,289.32) | |
| | Santa Clara Valley WD (from Pajaro Valley WMA) 4,382 AF @ \$31.67 | 138,777.94 | 137,558.12 San Felipe Unit |
| | Gravelly Ford WD (1,551 AF @ 6.28) | 9,740.28 | 9,740.28 Friant Dam |
| | Anderson-Cottonwood ID (104 AF + 32 AF) @ \$2.00 | 272.00 | 272.00 Sac River - Shasta |
| | Central San Joaquin (2,103 AF @ \$11.85) | 24,920.55 | |
| | Stockton East WD - NP (192 AF @ \$11.85) | 2,275.20 | 27,195.75 New Melones D & R |
| | A&F Boeger Corp (119 AF @ \$11.85) | 1,410.15 | |
| | Andreotti, A (268 AF @ \$11.85) + (-74 AF - 631AF) @ \$2.00 | 1,765.80 | |
| | Davis, O/et al (333 AF @ \$11.85) | 3,946.05 | |
| | Dommer, E (2 AF @ \$11.85) | 23.70 | |
| | Feather WD (1,306 AF @ \$17.15) | 22,397.90 | |
| | Glenn-Colusa ID (94 AF + 20 AF) @ \$2.00 | 228.00 | |
| | Griffin, J/et al (5 AF @ \$11.85) | 59.25 | |
| | Heidrick, J Family Trust (-139 AF @ \$11.85) | (1,647.15) | |
| | Hiatt, G/et al (64 AF @ \$2.00) | 128.00 | |
| | Hollins, M (11 AF @ \$2.00) | 22.00 | |
| | King, B (2 AF @ \$11.85) | 23.70 | |
| | Meridian Farms WC (1,255 AF @ \$2.00) + (24 AF + 6 AF) @ \$2.00) | 2,570.00 | |
| | Natomas Central MWC (4,112 AF - 386 AF) @ \$2.00 | 7,452.00 | |
| | O'Brien, J & F (51 AF @ \$11.85) | 604.35 | |
| | Odysseus Farms (40 AF @ \$2.00) | 80.00 | |
| | Oji Bros Farm, Inc (172 AF @ \$11.85) | 2,038.20 | |
| | Pelger MWC (93 AF @ \$11.85) | 1,102.05 | |
| | Pleasant-Grove-Verona MWC (457 AF @ \$2.00) | 914.00 | |
| | Princeton-Cordora-Glenn ID (2,759-926-1500+12) AF @ \$2.00 | 690.00 | |
| | Provident ID (266 AF @ \$2.00) | 532.00 | |
| | Recl Dist # 108 (3,987 AF @ \$2.00) | 7,974.00 | |
| | Recl Dist # 1004 (4,045 AF @ \$2.00) | 8,090.00 | |
| | Reynen, J/et al (82 AF @ \$2.00) | 164.00 | |
| | Stegeman Station Ranch, Inc (-11AF @ \$2.00) | (22.00) | |
| | Sutter MWC | 617,837.80 | |
| | Tarke, J/et al (79 AF @ \$11.85) | 936.15 | |
| | Tisdale IRR & Drainage Co (567 AF @ \$2.00) | 1,134.00 | |
| | Wakida, M&H (-257 AF @ \$2.00) | (514.00) | |
| | Wells, J (15 AF @ \$2.00) | 30.00 | 679,969.95 Sac River- Willows |
| | Bella Vista WD (1276+1229+1229) AF @ \$18.65 + (3,687 AF @ \$.01) | 69,675.97 | 69,675.97 Cow Creek Unit |
| | Clear Creek CSD (597 AF @ \$13.65) | 8,149.05 | 8,149.05 Clear Creek Unit |
| | Pacheco WD - SLC (44 AF @ \$18.54) | 815.76 | |
| | San Luis WD - SLC (2939+1030-657) AF @ \$14.27 | 47,262.24 | 48,078.00 San Luis Canal - Tracy |
| | Broadview WD (-21 AF @ \$23.15) | (486.15) | |
| | Del Puerto WD | (14,227.40) | |
| | Del Puerto WD | (2,675.20) | |
| | Del Puerto WD NP (-403 AF @ \$16.92) +(-45 AF @ \$24.21) | (7,908.21) | |
| | Eagle Field WD (111 AF @ \$22.67) | 2,516.37 | |
| | Eagle Field WD NP (142 AF @ \$4.69) | 665.98 | |
| | Pajaro Valley WMA (to Santa Clara Valley WD & Westlands WD) | (276,857.89) | |
| | Pajaro Valley WMA (-4,695 AF @ \$.72) | (3,380.40) | |
| | Panoche WD - DMC (250+86+81) AF @ \$21.40 + (-303-16-159) AF @ \$22.70 | (1,926.80) | |
| | Plain View WD (419+428+247+150) AF+(1944+250+231+404) AF @ \$23.88 | 97,263.24 | |
| | Plain View WD NP (-6 AF @ \$13.05) | (78.30) | |
| | San Luis WD - DMC | 57,150.11 | |
| | San Luis WD - DMC WA | 16,307.64 | |
| | West Stanislaus ID (-868 AF @ \$22.52) | (19,547.36) | (153,184.37) Delta-Mendota Canal |

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

a/ CY Revenue adjs recorded in FY 2003 accounting but will be recorded in FFS in '04 (continued):

| | | | |
|-------------------------------------------------------------------|-------------|--------------|---------------------|
| Fresno Slough WD (172 AF @ \$3.50) | 602.00 | | |
| James ID (116 AF @ \$11.85) | 1,374.60 | | |
| Tranquillity ID (474 AF @ \$3.50) | 1,659.00 | | |
| Westlands WD - DMP (13 AF @ \$18.55) | 241.15 | 3,876.75 | Delta-Mendota Pool |
| Arvin-Edison WSD (-468-796) AF @ \$21.59 | (27,289.76) | | |
| Delano-Earlimart ID (253+105+1142) AF @ \$ 20.90) | 31,350.00 | | |
| Exeter ID (-10 AF @ \$20.82) + (27 AF @ \$10.10) | 64.50 | | |
| Garfield WD (36 AF @ \$26.42) | 792.60 | | |
| Garfield WD NP (210 AF @ \$2.44) | 2,444.40 | | |
| International WD (29 AF @ \$22.20) | 649.60 | | |
| Ivanhoe WD (952 AF @ \$10.38) + (208 AF @ 20.96) | 14,241.44 | | |
| Kern Tulare WD WA | 15,283.32 | | |
| Lindmore ID (478 AF @ \$20.86) | 9,971.08 | | |
| Lindsay-Strathmore ID | 1,970.64 | | |
| Lindsay-Strathmore ID WA | 256.08 | | |
| Lower Tule River ID - FKC | 695,095.22 | | |
| Orange Cove ID | 233,952.60 | | |
| Porterville ID | 43.18 | | |
| Saucelito ID | 202,986.28 | | |
| Shafter Wasco ID NP | 1,747.98 | | |
| So San Joaquin MUD | 21,514.35 | | |
| So San Joaquin MUD NP | 1,288.44 | | |
| Stone Corral ID | 1,634.88 | | |
| Tea Pot Dome WD | (3,263.49) | | |
| Terra Bella WD | 335,280.20 | 1,540,013.54 | Friant Kern Canal |
| Hills Valley ID (864+245) @ \$23.74 | 26,327.66 | | |
| Kern Tulare WD - CVC (1,225 AF @ \$21.75) | 26,643.75 | | |
| Kern Tulare WD - CVC | 46,406.64 | | |
| Lower Tule River ID - CVC | 85,500.00 | | |
| Rag Gulch WD (698 AF @ \$21.79) | 15,209.42 | 200,087.47 | Cross Valley Canal |
| Contra Costa WD (-80 AF @ \$17.13) | (1,370.40) | (1,370.40) | Contra Costa WD |
| Westlands WD - SLCF | 316,551.55 | | |
| Westlands WD - SLCF (from Pajaro Valley WMA) (4,695 AF @ \$29.41) | 138,079.95 | | |
| Westlands WD - SLCF NP | 225,842.26 | 680,473.76 | Westlands WD - SLCF |
| Corning WD (1,560 AF @ \$16.61) | 25,911.60 | | |
| Proberta WD (460 AF @ \$14.96) | 6,881.60 | | |
| Thomes Creek WD (607 @ \$14.70) | 8,922.90 | 41,716.10 | Corning Canal |
| 4-M WD (230 AF @ \$13.46) | 3,095.80 | | |
| Colusa County WD (4,143 AF @ \$18.49) | 76,604.07 | | |
| Cortina WD (44 AF @ \$15.48) | 681.12 | | |
| Davis WD - TCC (97 AF @ \$17.21) | 1,669.37 | | |
| Dunnigan WD (1,283 AF @ \$14.18) | 18,192.94 | | |
| Glenn Valley WD (16 AF @ \$16.04) | 256.64 | | |
| Holthouse WD (204 AF @ \$13.72) | 2,798.88 | | |
| Kanawha WD | 27,783.24 | | |
| Kirkwood WD (68 AF @ \$14.01) | 952.68 | | |
| La Grande WD (56 AF @ \$14.59) | 817.04 | | |
| Orland-Artois WD | 59,531.40 | | |
| Westside WD (1,766 AF @ \$14.26) | 25,183.16 | 217,566.34 | TCC |
| El Dorado ID (1,110 AF @ \$6.28) | 6,970.80 | 6,970.80 | Sly Park |
| Stony Creek WD (112 AF @ \$12.88) | 1,442.56 | 1,442.56 | Black Butte Unit |
| Total | | 3,516,158.95 | |

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

b/ PY Revenue adjs recorded in FY 2003 accounting but not in CY FFS:

| | | |
|------------------------------------------------------------------------------------------------------|--------------|-----------------------|
| Del Puerto WD (FY 2002 transfer out rate increase adjustment) 457 AF @ \$20.90 | (9,551.30) | |
| West Stanislaus ID (FY 2002 transportation revenue increase) 457 AF @ \$.40 | (182.80) | |
| Glenn-Colusa ID (FY 2001 transfer out rate increase adjustment) (10,112+4,888) AF @ (\$12.00-\$2.00) | (150,000.00) | |
| San Luis WD - SLC (FY 2002 decrease to revenue) -2,334 AF @ \$14.27 | 33,306.18 | |
| <u>Colusa Basin MWC:</u> | | |
| FY 1991 adjustment to decrease unused (-7,278 AF @ \$4.50) | 32,751.00 | |
| FY 1993 adjustment to decrease unused (-5,942 AF @ \$6.40) | 38,028.80 | |
| FY 1994 adjustment (net increase in deliveries) (-4,028 AF + 6,960 AF) @ \$6.98 | (20,465.36) | 50,314.44 (76,113.48) |

c/ PY Revenue adjustments in FY 2003 FFS but recorded in PY accounting:

| | | | |
|----------------------------------------------------------------------|--------------|--------------|-----------------------|
| Contracting Entities - NP | (18,532.71) | (18,532.71) | |
| Stockton East - NP | (3,172.26) | (3,172.26) | |
| Lower Tule River ID - CVC | 179,475.00 | 179,475.00 | Cross Valley Canal |
| Andreotti, A | (6,672.86) | | |
| Driver, J & C Trustees (VP overpayment transferred to water account) | (77.59) | | |
| Glenn-Colusa ID | 140,895.80 | | |
| Various non-permanent contractors | 1,467.71 | 135,613.06 | Sac River - Willows |
| Mercy Springs WD | 200.34 | | |
| Panoche WD - DMC | 1,513.95 | | |
| San Luis WD - DMC | (33,451.95) | (31,737.66) | Delta-Mendota Canal |
| Panoche WD - SLCT NP | 9,952.40 | | |
| Panoche WD - SLCT | 33,045.68 | 42,998.08 | San Luis Canal Tracy |
| Coelho Trust - NP | 703.84 | | |
| Terra Linda Farms - NP | (11,788.46) | (11,084.62) | Delta-Mendota Pool |
| Delano-Earlimart ID | (179.63) | | |
| Fresno ID | (3,856.70) | | |
| Garfield WD | (13,883.14) | | |
| Saucelito ID - NP | (131.40) | | |
| So San Joaquin MUD | (117.00) | | |
| Stone Corral ID - NP | 98.64 | (18,069.23) | Friant-Kern Canal |
| Santa Clara Valley WD (VP overpayment transferred to M&I deficit) | (141,974.03) | (141,974.03) | San Felipe Unit |
| Westlands WD - SLCF WA | 15,391.58 | 15,391.58 | San Luis Canal Fresno |
| Colusa County WD | (126,432.90) | | |
| Westside WD | 123,727.34 | (2,705.56) | Tehama-Colusa Canal |
| El Dorado ID | (993.81) | (993.81) | Sly Park Unit |
| | | 145,207.84 | |

d/ FY 2003 WAT Reconciliation Adjs.

CY Rev recorded in Ratesetting in PY but will be recorded in FFS in '03 (Difference between WDRs @ 9/30/02 & 11/26/02):

| | Original Adj. | FC Interest | Net Adj. | |
|----------------------------------------------|---------------|-------------|-------------|---------------------|
| Contra Costa WD | 2,442.60 | | 2,442.60 | 2,442.60 CCC |
| Chowchilla WD - Buchanan | | 216.92 | | Buchanan Unit |
| Bella Vista WD | 28,432.64 | | 28,432.64 | 28,432.64 Cow Creek |
| Kern-Tulare WD (rate change not in 2003 FFS) | 46,406.64 | | 46,406.64 | |
| Pixley ID | 18,259.95 | | 18,259.95 | 64,666.59 CVC |
| Patterson ID | (19,313.25) | | (19,313.25) | (19,313.25) DMC |
| Fresno Slough ID | 25,140.00 | | 25,140.00 | 25,140.00 DMP |
| Coehlo West _NP | 62.26 | | 62.26 | |
| Conejo Farms NP | 650.90 | | 650.90 | |

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

d/ FY 2003 WAT Reconciliation Adjs - Continued

CY Rev recorded in Ratesetting in PY but will be recorded in FFS in '03 (Difference between WDRs @ 9/30/02 & 11/26/02):

| | | | | |
|----------------------------|-------------|-----------|-------------|------------------------------|
| Fordel Inc NP | 135.84 | | 135.84 | |
| H G & H Farms NP | 1,822.52 | | 1,822.52 | |
| M Britz TIC NP | 486.76 | | 486.76 | |
| Meyers Farming Co NP | 509.40 | | 509.40 | |
| Terra Linda Farms NP | 3,831.82 | | 3,831.82 | 7,499.50 DMP NP |
| Arvin-Edison WSD | 14,964.10 | | 14,964.10 | |
| Delano - Earlimart ID | 18,079.54 | | 18,079.54 | |
| Delano - Earlimart ID | | 5,006.26 | | |
| Tulare ID | (5,262.94) | | (5,262.94) | 27,780.70 FKC |
| Stone Corral ID | | 1,191.45 | | |
| Anderson- Cottonwood ID | 1,947.18 | | 1,947.18 | 1,947.18 Sac River Shasta |
| Forster, J & R Trust | 2,749.39 | | 2,749.39 | |
| Glenn- Colusa ID | 1,376.36 | | 1,376.36 | |
| Hershey Estate | 85.85 | | 85.85 | |
| M&T Inc | 166.70 | | 166.70 | |
| MCM Properties | 37.60 | | 37.60 | |
| Meridian Farms MC | 356.40 | | 356.40 | |
| Natomas MWC | 205.92 | | 205.92 | |
| Princeton-Cordora-Glenn ID | 129.52 | | 129.52 | |
| Provident ID | 33.12 | | 33.12 | |
| Sutter MWC | 289,678.80 | | 289,678.80 | 294,819.66 Sac River Willows |
| San Benito County WD | | 455.70 | | |
| San Benito County WD | 133.23 | | 133.23 | |
| Santa Clara Valley WD | 89,792.00 | | 89,792.00 | 89,925.23 |
| Westlands WD - SLCF | 104,464.42 | | 104,464.42 | 104,464.42 SLC - Fresno |
| Westlands WD - SLCF NP | 7,035.75 | | 7,035.75 | 7,035.75 SLC - Fresno NP |
| Westlands WD - SLCF | | 46,880.60 | | |
| El Dorado ID | (24,610.32) | | (24,610.32) | (24,610.32) Sly Park |
| Dunnigan WD | 19,906.80 | | 19,906.80 | |
| Kanawha WD | 49,050.00 | | 49,050.00 | 68,956.80 TCC |
| Stony Creek WD | 1,253.07 | | 1,253.07 | 1,253.07 Black Butte Unit |
| | | Total | | 680,440.57 |

e/ PY Adjs on 2003 WAT reconciliation included in 2002 B-2 as CY adjs:

| | | | |
|--------------------------------------------------------------------------|--------------|--------------|---------------------|
| Santa Clara Valley WD FY 2002 Annual Adjustment (on 2003 charges report) | (445,957.58) | (445,957.58) | San Felipe Unit |
| Gjermann, H | 8.00 | 8.00 | Sac River - Shasta |
| Stockton-East WD | 3,653.91 | 3,653.91 | New Melones Unit |
| Glenn-Colusa ID | (12,766.00) | | |
| Recl Dist #108 | 3,558.59 | | |
| Recl Dist #108 | 13,864.94 | 4,657.53 | Sac River - Willows |
| Panoche WD - SLCT | (278,271.72) | | |
| Panoche WD - SLCT | 127,966.14 | (150,305.58) | SLCT |
| Panoche WD - DMC | (148.47) | | |
| Panoche WD - DMC WA | 10.22 | (138.25) | DMC |
| James ID | (21.06) | (21.06) | DMP |
| Delano-Earlimart ID NP | 839.52 | | |
| Delano-Earlimart ID | (37,671.57) | | |
| Orange Cove ID | 1,957.00 | (34,875.05) | FKC |
| Lower Tule River ID - CVC | 31,300.44 | | |
| Pixley WD | 32,059.08 | | |
| Tri-Valley WD NP | (40.88) | | |
| Tri-Valley WD | 12,657.48 | 75,976.12 | CVC |
| | Total | (547,001.96) | |

CENTRAL VALLEY PROJECT
SCHEDULE OF IRRIGATION OPERATION AND MAINTENANCE (O&M) COSTS
BY FACILITY AND/OR COMPONENT FOR FY 2003
2005 IRRIGATION WATER RATES

| | | | |
|----|------------------------------------------------------------------------------------------------------------------|--------------|---------------|
| f/ | CY Voluntary Payments recorded in 2003 FFS and Ratesetting in the CY | | |
| | Rag Gulch WD | 36,172.99 | |
| | Recl Dist #1606 | 1,498.33 | |
| | Gjernann, H | 38.15 | |
| | Driver, Gary/et al | 871.95 | |
| | Driver, Gary/et al (VP overpayment refunded to contractor) | (725.21) | |
| | Fedora, S/Taylor, W | 183.52 | |
| | Forster, J & R trust | 6,113.32 | |
| | Meridian Farms WC | 67,178.20 | |
| | Natomas MWC | 1,563,201.81 | |
| | Natomas MWC | 271,742.47 | |
| | Princeton-Cordora-Glenn ID | 441,534.12 | |
| | Provident ID | 137,088.31 | |
| | Provident ID | 25,223.68 | |
| | Recl Dist # 108 | 1,245,649.75 | |
| | Recl Dist # 108 | 1,204,191.15 | |
| | Recl Dist #1004 | 735,103.11 | |
| | Recl Dist #1004 | 95,341.08 | |
| | Sutter MWC | 502,179.76 | |
| | Sutter MWC | 1,347,336.64 | |
| | Sutter MWC | 700,022.46 | |
| | Westlands WD - SLC (VP to Capital) | 1,821,717.18 | |
| | Westlands WD - SLC | 1,299,145.98 | |
| | San Luis WD (duplicate VP later refunded to contractor) | 369,304.94 | |
| | Colusa County WD | 437,000.00 | |
| | Dunnigan WD | 47,916.13 | |
| | Dunnigan WD | 41,620.00 | |
| | Dunnigan WD | 41,620.00 | |
| | Orland-Artois WD | 61,109.00 | 12,499,378.82 |
| g/ | Prior Year Voluntary Payments included in FFS in CY, but recorded in Ratesetting in PY (2002 B-3A 30-day window) | | |
| | Clear Creek CSD (posted to advance account in error - will be moved to revenue account in 2004 FFS) | 1,856.77 | |
| | Corning WD | 15,739.69 | |
| | Hills Valley WD | 3,408.93 | |
| | Kern-Tulare WD | 21,789.23 | |
| | Gravelly Ford WD | 11,462.86 | |
| | Butler, L & M | 140.18 | |
| | Ehrke, A & B | 89.34 | |
| | Forster, J & R Trust | 289.38 | |
| | Giusti, R & S | 490.96 | |
| | Lockett, W & J | 1.69 | |
| | O'Brien, J & F | 70.41 | |
| | Pelger MWC | 674.08 | |
| | Ritchey, E & A | 25.84 | |
| | Riverby Limited | 19.38 | |
| | Verona Farming Ptnrshp | 415.52 | |
| | Verona Farming Ptnrshp | 444.76 | |
| | Santa Clara Valley WD | 351,013.17 | |
| | San Luis WD | 369,304.94 | |
| | Cortina WD | 256.39 | |
| | Gilide WD | 17,609.72 | |
| | Holthouse WD | 484.02 | |
| | Kanawha WD | 44,501.88 | |
| | La Grande WD | 332.47 | |
| | Orland-Artois WD | 17,535.90 | |
| | Orland-Artois WD | 22,076.55 | 880,034.06 |